



Title: I, Payroll/Personnel Manual

Chapter:

Bulletin: Title I, 09–29, Federal Insurance Contribution Act (FICA)

Date: December 10, 2009

To: Holders of the Payroll/Personnel Procedure
Personnel User Groups
Agency Personnel Offices

The 2010 FICA wage base will remain the same as 2009. No action on the part of the employee or the personnel office is necessary.

FICA Employees

The FICA rate remains 7.65 percent. Of the 7.65 percent, the 6.2 percent social security portion will have a maximum annual earnings amount of \$106,800 with a maximum amount paid by the employee of \$6,621.60.

The 1.45 percent Medicare portion of FICA does not have a maximum annual earnings or a maximum amount paid by the employee. All earnings subject to Medicare withholdings will be subject to the 1.45 percent rate.

Medicare Only Employees

The Medicare rate remains 1.45 percent. The 1.45 percent Medicare portion of FICA does not have a maximum annual earnings or a maximum amount paid by the employee. All earnings subject to Medicare withholdings will be subject to the 1.45 percent rate.

Inquiries

For questions about NFC processing, contact the Payroll/Personnel Call Center at **504–255–4630** or the EmpowHR Help Desk at **1–888–367–6955**

JOHN S. WHITE, Acting Director
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